

PO Box 36 • Boise ID 83722-0410 11321 W Chinden Blvd • Boise ID 83714-1021

November 22, 2021

Shelly Hammons Board Chair Fernwood Water and Sewer P.O. BOX 215 Fernwood, ID 83830

Subject: Ordinance No. ord. Fernwood 16 FERNWOOD WATER AND SEWER

Dear Ms. Hammons:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

• The following legal descriptions do not close to 1:5000.

Page 2: third and fourth legal descriptions

Page 3: first, second, and third legal descriptions

Page 4: first legal description

Please make these corrections, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2022 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit http://tax.idaho.gov/i-1069.cfm.

Sincerely,

Geographic Information Systems Division Technical Support Bureau Idaho State Tax Commission Phone (208) 334-7750 Email gis@tax.idaho.gov CC:

Donna Spier, Benewah County Assessor Deanna Bramblett, Benewah County Clerk